State of Arizona Senate Forty-seventh Legislature First Regular Session 2005

CHAPTER 59

SENATE BILL 1312

AN ACT

AMENDING SECTION 48-4025, ARIZONA REVISED STATUTES; RELATING TO COUNTY JAIL DISTRICT FINANCES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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Be it enacted by the Legislature of the State of Arizona:

Section 1. Section 48-4025, Arizona Revised Statutes, is amended to read:

48-4025. County jail district general fund; annual audit

- A. The board of directors shall establish and administer a county jail district general fund consisting of revenues from approved taxes under this article, county maintenance of effort payments under section 48-4024 and any other available revenues for that purpose from federal, state, local and private sources.
- B. The board of directors shall separately account for monies received as county maintenance of effort payments and may expend other monies in the fund only after the expenditure of all county maintenance of effort monies currently deposited in the fund.
- C. The board of directors shall retain any monies remaining unexpended or unencumbered in the fund at the end of the fiscal year and may allocate these monies as necessary to:
 - 1. Reduce the county primary property tax levy.
 - 2. Reduce the subsequent year's levy for the district.
 - 3. Reduce the district's debt.
- 4. Be held as reserves for years in which district revenues are insufficient to meet district expenditures.
 - 5. Offset future district construction and maintenance costs.
- D. The board of directors shall cause an audit to be made of the fund EITHER by a certified public accountant within ninety days after the close of each fiscal year OR IN CONJUNCTION WITH THE ANNUAL COUNTY AUDIT PURSUANT TO SECTION 41-1279.21. The board shall immediately file a certified copy of the audit with the auditor general. The auditor general may make such further audits of the fund as necessary and take appropriate action relating to the audit pursuant to title 41, chapter 7, article 10.1. If the auditor general takes no official action within thirty days after the audit is filed, the audit is deemed sufficient. The board of directors shall pay the costs of the certified public accountant and the auditor general under this section from the fund.
- E. Any jail district formed after January 1, 2000 shall only allocate monies based on subsection C, paragraphs 2 through 5 of this section.

APPROVED BY THE GOVERNOR APRIL 11, 2005.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 11, 2005.

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Passed the House April 4, 2005,	Passed the Senate helicany 17, 20 15.
by the following vote:56 Ayes,	by the following vote: 30 Ayes,
O Nays, 4 Not Voting	
Att.	Len Blunett
Speaker of the House	President of the Senate
Chief Clerk of the House	Secretary of the Senate
EXECUTIVE DEPARTI OFFICE OF G This Bill was received b	GOVERNOR
59h day of a	pril, 2005
at <u>Q'.15</u>	o'clock M.
Vennique	cretary to the Governor
Approved this day of	
April , 20.05,	
at	
Governor of Arizona	
	EXECUTIVE DEPARTMENT OF ARIZONA OFFICE OF SECRETARY OF STATE
	This Bill was received by the Secretary of State
S.B. 1312	this 11 day of 000, 2005
	at 1:35 o'clock P. M.
	Secretary of State